



REPORT OF THE STATE AUDITOR

STATE OF COLORADO STATEWIDE SINGLE AUDIT

Fiscal Year Ended June 30, 1997

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April 14, 1998

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 1997. The audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit. It therefore includes the findings and recommendations reported in the Statewide Financial and Compliance Audit Report dated October 31, 1997, and, to comply with the Single Audit Act, the findings and recommendations related to federal programs or internal control weaknesses from other audit reports which are issued under separate covers.

This report includes our audit opinions on the general purpose financial statements and the supplementary schedule of expenditures of federal awards. It also contains our conclusions, findings, and recommendations and the responses to those findings and recommendations by the applicable state agencies.

This report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

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